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City of Calais Mayor's Address Treasurer's Report and Auditor's Summary of Receipts and Expenditures Year Ending March 31, 1940

Calais (Me.)

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CITY OF CALAIS

MAYOR'S ADDRESS

TREASURER'S REPORT

AND

AUDITOR'S SUMMARY OF

RECEIPTS AND EXPENDITURES

Year Ending March 31, 1940

APR 11 1940

MAYOR'S ADDRESS

Gentlemen of the Board of Aldermen:

Following the regular custom, and in accord with our city charter, we are meeting today for the purpose of organization.

First I want to thank the citizens of Calais, for you and myself, for the wonderful vote of confidence they gave us at the polls last Monday. The large majorities we received are indeed a strong incentive for greater accomplishment. The voters have once again demonstrated their dislike for misleading printed statements aimed at men of your caliber, but I can assure you, gentlemen, that the particular statement I refer to was not indorsed by, neither was it the sentiment of those whose names appeared opposite ours on the ballot.

I am pleased to have so many members of the board that served so faithfully with me during the year just ended. You gave honest, faithful service, were prompt and constant in attendance at meetings of the council, and always ready to cooperate with me in formulating and executing measures intended for the City's best interests, and I confidently expect you to be equally as interested and faithful during the year we are just entering upon.

Knowing the new members as I do, I also expect, and know we shall have, just as faithful service from them.

At each monthly meeting I have reported our financial condition to you and it has been passed on to our

MAYOR'S ADDRESS

citizens through the press. It is not my intention to repeat to you that which you have heard so many times, but to draw to your attention that even though we have reduced the net city debt by the amount of \$31,000 in the last two years, the city is still in a very delicate position, because, through some great oversight, the city was allowed to go \$135,000 over their legal debt limit. This means that we must reduce our debt considerably each year or the State Emergency Municipal Finance Board will take over the affairs of our City and reduce it for us with an increase in the tax rate. It is true that increased costs in all departments, as well as higher County and State taxes, warrant an increase in our rate, but now is not the time to do this. Our citizens are having difficulty paying the present rate, and I hope that you will not find it necessary to increase the rate until business conditions have improved in Calais to the extent that our citizens can afford to pay more taxes. In the meantime I hope our citizens will appreciate the position that this places us in and not expect or demand too much of us.

During the past year, we have made many improvements in the various city departments and are very proud of that which we have accomplished through our W. P. A. Projects, but our W. P. A. will cost us so much more this year that it will be necessary to curtail in the other departments to keep it going. On the first day of January a new ruling went into effect that forces us to spend twenty-five cents for every seventy-five that the W. P. A. spends. This new ruling elevates the W. P. A. to our most expensive department, excepting the School Department.

In order that certain State documents pertaining to highway may be filled out and in Augusta April the fifteenth, I recommend that you make the following appropriations:

For General Highway,	\$10,000.00
For Cutting Bushes,	175.00
For Maintenance Third Class Roads,	748.00
For Maintenance of Route 1,	640.00
For State Aid Construction,	1,999.50

MAYOR'S ADDRESS

For the standing committees I appoint the following :

Schools — Eaton — Townsend — Cookson
Poor — Horton — Townsend — Eaton
City Property — Cookson — Ross — Deacon
Finance — Horton — Manson — Eaton
Cemetery — Deacon — Townsend — Ross
Police — Townsend — Horton — Manson
Street Lighting — Ross — Manson — Deacon
Fire — Manson — Deacon — Eaton
Contingent — Cookson — Manson — Horton
Highway — Eaton — Ross — Cookson

These committees are very important and matters of any importance which might come before you should first be placed in the hands of the proper committee for study so you will be better qualified to make your decisions.

In conclusion, Gentlemen, let me remind you that the future welfare of our city rests with you. One unsuccessful administration will place the handling of our affairs in other hands. Learn to say "No" to unfair demands, and remember we have no borrowing capacity, we must live within our means. You will find the citizens very fair when you explain the situation we are in, and I know they are willing to go along with us.

GUY L. THOMAS, Mayor

TREASURER'S REPORT

Chas. P. Rutherford, City Treasurer, in account with
the City of Calais for the financial year ending March
31st, 1940.

Cash on hand, April 1st, 1939,	\$ 331.81
M. A. Brogan, Collector of Taxes,	141,843.96
Interest,	154.87
Excise Tax, 1939,	2,321.94
Excise Tax, 1940,	4,891.32
Tax Deeds and Interest,	708.89
Tax Liens and Interest, 1933,	653.71
Tax Liens and Interest, 1934,	753.39
Tax Liens and Interest, 1935,	1,341.18
Tax Liens and Interest, 1936,	1,866.36
Tax Liens and Interest, 1937,	5,499.45
Tax Liens and Interest, 1938,	5,626.78
Tax Liens and Interest, 1939,	91.59
Temporary Loans,	52,700.00
Renewed Notes,	52,000.00
Licenses,	480.00
Dog Tax,	501.60
Suspence Account,	15.77
Perpetual Care Cemetery Lots,	500.00
Municipal Court Fees,	286.40
New England Trust Co.:	
Income from will of James S. Pike,	
Fuel Fund,	620.83
Poor Widows' Fund,	634.12
Free Library and Reading Room,	628.01
Hospital and Free Medicine,	648.13
Income from Trust,	81.67
Highway Material Sold,	3,139.14
School Teachers' Pension,	753.92
School Tuition,	551.60
A. W. Allen, Textbooks and School Supplies,	111.42

PRELIMINARY REPORT

A. W. Allen, School Conveyance,	600.85
A. W. Allen, Manual Training,	110.05
A. W. Allen, Rent of Gym,	10.00
State of Maine, Municipal Allotment,	1,233.45
State of Maine, Physical Education,	378.00
State of Maine, Rent Auto Registration,	480.00
State of Maine, Third Class, State Aid Roads and Snow Removal,	8,295.82
State of Maine, Pauper Account,	1,849.66
State of Maine, Porcupine Bounty,	131.04
State of Maine, Library Stipend,	84.00
State of Maine, Bank Stock,	664.71
State of Maine, Manual Training and Domestic Science,	1,141.34
State of Maine, Railroad and Telephone Tax,	698.17
State of Maine, Dog Licenses,	132.27
State of Maine, School Fund,	6,168.04
State of Maine, Tuition,	2,884.63
Trustees Calais Academy,	1,750.00
Third Class and State Aid Roads from Payroll,	1,283.75
Refunds, School and others,	702.15
Poor Account,	1,032.24
Cemetery Account,	1,160.25
Lucy Wentworth Fund,	43.07
WPA, Cemetery and Sewers,	265.00
Parent-Teacher Association,	90.00
Rent of Land,	25.00
Library Book Fines,	25.24
New England Trust Co., J. S. Pike will,	86.48
Sundries Sold,	82.98
School use of Bus for Transportation, WPA workman,	392.00
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Total Receipts,	\$311,538.05
Paid out in Warrants,	\$310,749.70
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Cash on hand, April 1st, 1940,	\$788.35

CHARLES P. RUTHERFORD, City Treasurer

PRELIMINARY REPORT

Chase Poor Fund

The funds at the end of the fiscal year was invested as follows:

Used by the City on which 4% is paid,	\$33,606.58
Bonds of Indiana Railway and Light Co., 5's, due January 1st, 1943,	3,000.00
40 Shares Bangor Hydro Electric Co., 7% Preferred Stock,	4,000.00
50 Shares Central Maine Power Co., 7% Preferred Stock,	5,000.00
Bonds of New York Water Service, 5's, due November 1st, 1951,	4,000.00
Bonds of Bangor Gas Light Co., 5's, due October 1st, 1941,	1,000.00
Special Deposit International Trust and Banking Co.,	4,348.30
Special Deposit, National Bank of Calais,	\$3,493.04
Calais National Bank, Dividend Interest Deposited in National Bank of Calais,	83.13
Interest for the fiscal year,	35.35
	<hr/>
	\$3,611.52
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	\$58,566.40

The income for the year has been as follows:

Interest, City of Calais,	\$870.00
Indiana Railway and Light Co.,	150.00
Bangor Hydro Electric Co.,	250.00
Central Maine Power Co.,	743.75
New York Water Service,	200.00
Bangor Gas Light Co.,	50.00
Interest Dividend, Calais Nation Bank,	2.62
Cash on hand April 1st, 1939,	116.02
	<hr/>
	\$2,412.39

Disbursed as follows:

Beneficiaries,	\$2,205.00
Safe Deposit Box Rent,	3.30

PRELIMINARY REPORT

Check Book,	2.55	
Accountant,	100.00	
		<hr/>
		\$2,310.85
Cash on hand April 1st, 1940		\$101.54
Distribution to Beneficiaries during		
year,	\$ 2,205.00	
Previous Distribution,	97,393.59	
		<hr/>
Total Distributions in Sixty-two years,		\$99,598.59

Trust Funds Other Than Chase Poor Fund

Trust under will of James S. Pike, received from New
England Trust Co.

City of Calais, Trustee for Calais		
Free Library and Reading Room,	\$628.01	
Calais Poor Widows' Fund,	634.12	
Calais Fuel Fund,	620.83	
Calais Hospital and Free Medicine		
Fund,	648.13	
		<hr/>
		\$2,531.09
New England Trust Co., Income from		
James S. Pike will,	\$168.15	
Distributed to Library Book Account,	168.15	

LUCY G. WENTWORTH FUEL FUND

The Lucy G. Wentworth Fund is invested as follows:

Bangor & Aroostook R. R. 4% Bond,	\$1,000.00	
Special Deposit International Trust & Banking Co.	157.63	
Special Deposit, National Bank		
of Calais,	\$308.97	
Calais Nat. Bank Dividend Interest		
deposited in National Bank of		
Calais,	3.01	
		<hr/>
		\$311.98
		<hr/>
		\$1,469.61
Income for year,	\$43.10	
Credited to Poor Account,	\$43.10	

Cemetery Trust Funds

Cash on hand April 1st, 1940, \$3,975.40

All Cemetery Trust Funds received are deposited in the International Trust & Banking Co. and National Bank of Calais and Calais Federal Savings & Loan Asso.

CALAIS CEMETARY

INTERNATION TRUST & BANKING CO.

NAME	Principal	Accrued Income to Dec. 15, 31	First Liquidation Dividend	Second Liquidation Dividend	Third Liquidation Dividend	Fourth Liquidation Dividend	Balance
James Agnew,	\$100	\$33.50	\$26.70	\$26.70	\$20.02	\$14.68	\$45.40
Armstrong-Gould,	100	14.10	22.82	22.82	17.11	12.55	38.80
Henry J. Burbank, Bond,		12.74	2.54	2.54	1.90	1.40	4.36
Dwight B. Barnard,	100	7.21	21.44	21.44	16.08	11.79	36.46
Hallowell-Hill,	200	126.34	65.26	65.26	48.94	35.89	110.99
Cornelius and Sarah E. Ellis,	100	31.96	26.39	26.39	19.79	14.51	44.88
Stephen D. Morrell,	100	21.66	24.33	24.33	18.25	13.37	41.38
E. B. Harvey,	100	38.07	27.61	27.61	20.71	15.19	46.95
Collins-McAllister,	100	31.42	26.28	26.28	19.71	14.45	44.70
Seymour-Veazie,	100	48.29	29.65	29.65	22.24	16.31	50.44
Sarah Gaskell,	100	30.64	26.12	26.12	19.59	14.36	44.45
Frederick S. and Hannah Pike,	200	75.88	55.17	55.17	41.38	30.34	93.82
W. W. and Frances E. Sawyer,	100	28.74	25.74	25.74	19.30	14.16	43.80
William L. McAllister,	100	24.42	24.88	24.88	18.66	13.68	42.32
Abiah N. McPhail,	100	30.94	26.18	26.18	19.63	14.40	44.55
Amy M. Shorey,	100	27.31	25.46	25.46	19.09	14.00	43.30

John N. and Adelaide S. Young,	100	25.83	25.16	25.16	18.87	13.84	42.80
John Prescott, Bond \$300, Cash \$200	500	187.20	77.44	77.44	58.08	42.59	131.65
William McDonald,	100	37.26	27.45	27.45	20.59	15.09	46.68
James Robbins, Bond,	100	23.02	4.60	4.60	5.00	3.65	11.32
J. M. McMann, Bond,	100	33.29	6.66	6.66	3.45	2.53	7.84
Henry A. Balcom, Bond,	100	23.89	4.78	4.78	3.58	2.62	8.13
Samuel Langley, Bond,	100	13.47	2.69	2.69	2.01	1.48	4.60
Gilman N. Moore, Bond,	100	16.63	3.33	3.33	2.50	1.83	5.64
Easterbrook,	150	47.39	39.48	39.48	29.61	21.70	67.12
G. W. Eye, Bond,	100	19.09	3.82	3.82	2.86	2.10	6.49
Laura Burns, Bond,	100	19.64	3.93	3.93	2.94	2.16	6.68
Elizabeth Bullock,	100	30.64	26.13	26.13	19.60	14.36	44.42
Charles McBride,	100	24.95	24.99	24.99	18.75	13.74	42.48
Treat-Jones,	100	22.09	24.41	24.41	18.30	13.42	41.55
Clapp-Collins,	100	21.79	24.35	24.35	18.26	13.39	41.44
Spinney-Franklin,	100	13.99	22.79	22.79	17.09	12.54	38.78
Wm. H. C. Stearns,	100	9.93	21.98	21.98	16.48	12.09	37.40
John M. Trott,	100	17.84	23.56	23.56	17.67	12.96	40.09
Ellis R. Hitchings,	100	12.64	22.52	22.52	16.89	12.39	38.32
Woodcock-Brackett, Bond,	200	37.31	7.46	7.46	5.95	4.10	12.70
Ebenezer B. Chick,	100	18.27	23.67	23.67	17.75	13.02	40.26
Edward A. Barnard,	100	4.13	20.82	20.82	15.61	11.45	35.43
Ephraim C. Gates,	100	2.25	20.45	20.45	15.33	11.25	34.77
G. M. Wentworth,	100	24.97	24.99	24.99	18.74	13.74	42.51
Andrew McCullough	100	6.27	21.25	21.25	15.93	11.69	36.15
Daniel McLean,	100	21.79	24.35	24.35	61.82	45.34	140.15
Samuel G. Pike,	300	112.17	82.43	82.43	61.82	45.34	140.15
Edgar Whidden,	100	21.49	24.29	24.29	18.21	13.36	41.34
J. S. Cooper	100	26.75	25.35	25.35	19.01	13.94	43.10
M. J. Cochrane,	100	21.17	24.23	24.23	18.17	13.33	41.21
Dunning Rideout,	100	13.61	22.72	22.72	17.04	12.50	38.63
Archibald Halliday,	100	12.15	22.43	22.43	16.82	12.34	38.13

Wm. H. Wheaton,	100	9.25	21.85	21.85	16.38	12.02	37.15
Levi L. Lowell,	100	14.04	22.80	22.80	17.10	12.54	38.80
Walter L. Dixon, Bond,	100	10.01	2.00	2.00	1.50	1.10	3.41
Alonzo Smith,	100	16.19	23.23	23.23	17.42	12.78	39.53
Josiah H. Pineo,	400	41.30	88.26	88.26	66.19	48.54	150.05
J. H. Stickney,	100	13.59	22.71	22.71	17.03	12.49	38.65
Oliver-Ward,	100	16.78	23.35	23.35	17.51	12.84	39.73
James Phelan,	500	78.99	115.79	115.79	86.84	63.69	196.88
W. F. Jones,	100	12.45	22.49	22.49	16.86	12.37	38.24
Leander Leavitt,	100	13.55	22.71	22.71	17.03	12.49	38.61
O. S. Tarbox,	100	15.91	23.18	23.18	17.38	12.75	39.42
C. S. Crossett,	100	12.87	22.57	22.57	16.92	12.41	38.40
J. S. Olmstead,	100	13.81	22.76	22.76	17.07	12.51	38.71
Samuel T. King,	100	10.26	22.05	22.05	16.53	12.12	37.51
Sewall S. Quimby,	100	12.98	22.59	22.59	16.94	12.41	38.45
Martha Perry,	100	14.68	22.93	22.93	17.19	12.60	39.03
Edward W. Kavanaugh,	200	24.44	44.88	44.88	33.66	24.68	76.34
Melissa Palmer,	100	10.00	22.00	22.00	16.50	12.10	37.40
Chase Haycock,	100	7.76	21.55	21.55	16.16	11.84	36.66
John Jackson,	100	11.73	22.34	22.34	16.75	12.28	38.02
William J. Fowler,	100	11.33	22.26	22.26	16.69	12.24	37.88
William C. Jenner,	100	12.51	22.50	22.50	16.87	12.37	38.27
Laura L. Miller,	100	8.95	21.79	21.79	16.34	11.97	37.06
Florence Glew,	100	11.08	22.23	22.23	16.67	12.22	37.73
Townsend-Densmore,	100	11.17	22.21	22.21	16.65	12.21	37.89
Goodnow-Vose,	100	11.63	22.32	22.32	16.74	12.28	37.97
Redding-Tyler,	200	18.18	43.63	43.63	32.72	23.99	74.21
Frederick W. Cochran,	100	8.12	21.62	21.62	16.21	11.89	36.78
Charles B. Rounds,	100	7.41	21.48	21.48	16.11	11.81	36.53
Smith-Eales,	100	7.61	21.52	21.52	16.14	11.83	36.60
Samuel Rideout,	100	6.12	21.22	21.22	15.91	11.67	36.10
Herbert M. Bates,	100	8.41	21.68	21.68	16.26	11.92	36.87

Howard Boardman,	100	8.41	21.68	21.68	16.26	11.92	36.87
William Keene,	100	8.79	21.75	21.75	16.31	11.97	37.01
Daniel Gordon,	100	3.25	20.65	20.65	15.48	11.35	35.12
Nathaniel Lamb,	100	7.34	21.47	21.47	16.10	11.80	36.41
Stephen Spinney ,	100	7.09	21.47	21.47	16.06	11.78	36.50
John R. and Olive M. Higgins,	100	6.44	21.29	21.29	15.96	11.70	36.20
Coe,	100	6.71	21.34	21.34	16.00	11.73	36.30
Harvey T. Potter,	100	4.74	20.95	20.95	15.71	11.51	35.62
Charles R. Whidden,	100	5.11	21.02	21.02	15.76	11.56	35.75
R. J. H. Saunders,	100	5.98	21.19	21.19	15.89	11.66	36.05
Christopher A. Cunningham,	200	15.48	43.09	43.09	32.31	23.70	73.29
Henry F. Hanson,	100	6.29	21.26	21.26	15.94	11.69	36.14
E. C. Wilder,	100	7.11	21.42	21.42	16.06	11.78	36.43
George A. Lowell,	100	5.88	21.18	21.18	15.88	11.64	36.00
Benjamin Young,	100	6.01	21.20	21.20	15.90	11.66	36.05
George W. Goodman,	100	5.36	21.07	21.07	15.80	11.59	35.83
William A. Gower,	100	5.97	21.19	21.19	15.89	11.66	36.04
Reuben Lowell,	100	5.24	21.05	21.05	15.78	11.57	35.79
Herbert E. Flewelling,	100	4.89	20.98	20.98	15.73	11.54	35.66
Harvey C. Tarbell,	100	3.51	20.70	20.70	15.52	11.39	35.20
Frances C. Mayhew,	100	3.76	20.75	20.75	15.56	11.41	35.29
Charles B. Gardner,	100	3.71	20.74	20.74	15.55	11.41	35.27
Ashley St. Clair,	100	3.93	20.79	20.79	15.59	11.43	35.33
Joseph C. Rockwood,	100	3.56	20.71	20.71	15.53	11.40	35.21
A. A. Milligan,	100	3.98	20.80	20.80	15.60	11.44	35.34
Augusta M. Kimball,	100	3.32	20.66	20.66	15.49	11.36	35.15
John W. Scott,	100	3.37	20.67	20.67	15.50	11.37	35.16
Charles C. Cochran,	100	3.22	20.64	20.64	15.48	11.35	35.11
Edward Roix,	100	3.22	20.64	20.64	15.48	11.35	35.11
Smith Munson,	100	1.54	20.31	20.31	15.23	11.16	34.53
William Gage,	100	.87	20.17	20.17	15.12	11.09	34.32
A. Milligan,	100	.87	20.17	20.17	15.12	11.09	34.32

S. Albert Scott,	100	.87	20.17	20.17	15.12	11.09	34.32
Emma L. Theal,	100	.87	20.17	20.17	15.12	11.09	34.32
Allan McAvoy,	100	.58	20.12	20.12	15.09	11.05	34.20
Robert Keating,	100	.29	20.06	20.06	15.04	11.03	34.10
Augustus T. Clark,	100		20.00	20.00	15.00	11.00	34.00
John Larner,	100		20.00	20.00	15.00	11.00	34.00
Ansley P. Gardner,	100		20.00	20.00	15.00	11.00	34.00
Perkins-Chamberlain,	200		40.00	40.00	30.00	22.00	68.00
Albert Metcalf,	100		20.00	20.00	15.00	11.00	34.00
W. Malloch (Not Perpetual Care),	40	13.18	10.63	10.63	7.97	5.85	18.10

RED BEACH CEMETARY

Carlton Buffum,	100	24.84	24.96	24.96	18.72	13.73	42.47
Totals,	\$14,290	\$2,194.92	\$3,016.64	\$3,016.64	\$2,262.13	\$1,658.87	\$5,130.64

The Trust Funds that are marked Bonds amounting to \$1,400.00 have been called in and are on deposit in the National Bank of Calais

CATHOLIC CEMETARY

Pierce Murray,	150	2.81	30.56	30.56	22.92	16.80	51.97
Thos. H. Toomey,	100	1.87	20.37	20.37	15.27	11.20	34.66

Interest is payable to Pastor of Immaculate Conception Church as director of Catholic Cemetery

PRELIMINARY REPORT

CEMETERY TRUST FUNDS INVESTED AS FOLLOWS

Bonds of Jonesport School District, due March 1st, 1955,	\$3,000.00
Bonds of Town of Franklin, Maine, due April 1st, 1943,	1,000.00
Bonds of Town of Livermore, Maine, . due March 1st, 1951-53,	3,000.00
Bonds of Town of Brooks, Maine, due February 1st and May 6th, 1954,	3,000.00

Balance Special Deposit National Bank of Calais, April 1st, 1939,	\$4,011.90
Interest for the fiscal year,	40.71
Interest Dividend Calais National Bank,	119.91

Total in National Bank of Calais,	\$4,172.52
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Balance Special Deposit Federal Sav- ings & Loan Association, April 1st, 1939,	\$3,490.01
Perpetual Care Cemetery Lots,	600.00
Coupons from Bonds,	412.50
Interest for the fiscal year,	83.10

Total in Federal Savings & Loan Association,	\$4,685.61
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TOTAL CEMETERY TRUST FUNDS

Balance International Trust & Bank- ing Co.,	\$5,217.27
Balance National Bank of Calais,	4,172.52
Balance Calais Federal Savings and Loan Association,	4,585.61
Investments,	10,000.00

Total as per Bank Books and Investments,	\$23,975.40
Amount of Principal,	\$20,000.00

Balance unexpended April 1st, 1940,	\$3,975.40
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PRELIMINARY REPORT

SUMMARY OF TRUST FUNDS

Exclusive of Chase Poor Fund

Balance on hand April 1st, 1940,	\$3,975.40	
Received during year:		
Income from Lucy Wentworth		
Fund,	43.10	
Income from J. S. Pike will,	2,531.09	
	<hr/>	\$6,549.59

Total Disbursements

Lucy G. Wentworth Fund to Poor		
Department,	\$ 43.10	
Undrawn balance Cemetery Trust		
Fund,	3,975.40	
Balance,	2,531.09	
	<hr/>	\$6,549.59

CHAS. P. RUTHERFORD, Treasurer

Auditor's Recapitulation of Accounts showing Cash Receipts, Cash Expenditures, Departmental Transfers and Overdrawn and Unexpended Balances

ACCOUNT	Balances forwarded from 1938	Appropri- ations	Cash Receipts	Other Credits	Total Available	Cash Expend- itures	Other Charges	Total Charges Payments	Overdraft	Unex- pended	Balances forwarded to 1940
Cash Balance April 1, 1939			\$331.81		\$331.81						
Audit		\$ 400.00			400.00			362.40		37.60	
Abatements,		1,000.00			1,000.00	362.40		655.87		344.13	
Calais Cemetery,		800.00	1,146.25		1,946.25	1,942.99	29.48	1,972.47	26.22		
Red Beach Cemetery,		110.00	14.00		124.00	120.78		120.78		3.22	
Catholic Cemetery,		180.00			180.00	180.00		180.00			
Compensation Insurance,		600.00			600.00		648.09	648.09	48.09		
Contingent,		3,815.44	632.64		4,248.08	2,238.54	798.38	3,034.92		1,213.16	
City Building,		1,600.00	483.00	40.00	2,123.00	1,638.67	111.30	1,749.97		373.03	
City Dump,				141.55	141.55	141.55		141.55			
Crusher,			1,110.00	180.89	1,290.89	1,170.89	120.00	1,290.89			
Elections,		400.00	3.50	24.00	427.50	893.15	.56	893.71	466.21		
Fire,		15,560.00	1.25		15,561.25	15,377.65	1,869.22	17,236.87	1,675.62		
Forest Fires,		400.00			400.00	237.93		237.93		162.07	
Sewers,		500.00			500.00	260.82		260.82		239.18	
Highways (Regular),		10,000.00	3,758.29	165.00	14,323.29	13,814.41	1,083.72	14,898.13	574.84		
Highways (Payment on Trucks),		400.00									
Snow and Ice Removal,		1,200.00			1,200.00	841.87	98.50	940.37		259.63	
Tarvia,		500.00	78.00		578.00	607.96		607.96	29.96		
Sidewalks,				105.90	105.90	105.90		105.90			
State Aid Construction,			6,147.90	197.89	6,345.79	6,322.52	39.00	6,361.52	15.73		
Third Class Construction,			1,794.07	1.13	1,795.20	1,795.20		1,795.20			
Third Class Maintenance,		680.00			680.00	393.65		393.65		286.35	
State Aid Maintenance,		660.00			660.00	620.40		620.40		39.60	
Cutting Bushes,		175.00			175.00	243.00		243.00	68.00		
Special Resolve,		400.00			400.00					400.00	
Health Dept. ,		250.00			250.00	55.00	250.00	305.00	55.00		
Unimproved Roads,			61.22		61.22	76.80		76.80		15.58	
Interest,		7,500.00	197.94		7,697.94	8,454.99		8,454.99		757.05	
Library,		1,300.00	137.04	583.93	2,020.97	1,970.74	307.98	2,278.72	257.76		
Library—Income from Pike Fund,			709.68		709.68	195.58	55.58	251.16			458.62
Memorial Day,		100.00			100.00	100.00		100.00			
Parks,		100.00			100.00	140.12		140.12	40.12		
Payment on Bonds,		5,000.00			5,000.00	5,000.00		5,000.00			
Perpetual Care of Lots,				377.15	377.15	377.15		377.15			
Police Dept.,		4,500.00	284.30		4,784.30	4,615.42	160.44	4,775.86		8.44	
City Poor Acct. and Almshouse,		9,000.00	648.01	201.35	9,849.36	9,601.91	976.71	10,478.62	629.26		
Aid Dependent Children,		2,100.00			2,100.00	1,236.00	1,299.00	2,535.00	435.00		
Old Age Assistance,							2,737.68	2,737.68	2,737.68		
State Municipal Allotment,			1,853.85		1,853.85					1,853.85	
Care and Board of Children,		1,950.00			1,950.00	157.61	1,847.41	2,005.02	55.02		
Street Lights,		4,500.00			4,500.00	3,384.00	680.70	4,064.70		435.30	
Salaries,		5,000.00		250.00	5,250.00	5,267.25	521.25	5,788.50	538.50		
Schools,	2,489.68	33,000.00	14,138.90		48,138.90	50,377.47		50,377.47		4,738.25	
School Payment on Bus,		1,000.00									
School District Bonds,		2,000.00			2,000.00	2,084.78		2,084.78	84.78		
Suspense,			15.77		15.77					15.77	
County Tax, 1939,		12,672.55			12,672.55						12,672.55
State Tax, 1939,		22,983.87			22,983.87	6,998.48		6,998.48			15,985.39
W. P. A.,		5,000.00			5,000.00	7,678.98	446.38	8,125.36	3,125.36		
Railroad and Telegraph Tax,			698.17		698.17					698.17	
Bank Stock Tax,			664.71		664.71					664.71	
Supplemental Tax,										114.00	
Excise Tax, 1939,	4,477.61		2,321.94		6,799.55	2.02		2.02		6,797.53	
Dog Licenses,			633.87		633.87	441.00		441.00		192.87	
Accounts Payable,	6,963.76			13,967.32	13,967.32	5,906.42	77.31	5,983.73			
Accounts Receivable,	796.54		922.89		922.89		901.85	901.85			
Due Bills,	15,945.48					13,882.25		15,882.25			63.23
Cemetery Trust Funds Reserve,	23,319.18		500.00	495.60	995.60		495.60	1,095.60			24,314.78
Cemetery Trusts Funds Inv.	22,719.18										23,814.78
Cemetery Trust Funds Int. Res.,	873.31					600.00	377.15	377.15			496.16
Pike Fund (Income),	653.77		86.48		86.48					740.25	
Hospital, Fuel, Medical, Trust Funds,	1,779.08		1,903.08		3,682.16	1,779.08		1,779.08		1,903.08	
State Pauper Account,			1,137.81		1,137.81	2,690.51		2,690.51		1,552.70	
Other Town's Poor,			391.13		391.13	549.47	201.35	750.82		359.69	
Notes Payable,	85,606.58		104,000.00		104,000.00	104,000.00		104,000.00		85,606.58	
Tax Anticipation Notes,			700.00		700.00					700.00	
Teachers Retirement Fund,			753.92		1,283.57	733.05		733.05		550.52	
Excise Tax, 1940,	529.65		4,891.32		4,891.32	1.29		1.29		4,890.03	
Taxes and Tax Adjustments,			141,843.96		141,843.96	95.47		95.47			
Tax Deeds and Liens,			16,541.35		16,541.35	142.00		142.00			
1936, 1937, 1938 County Tax,						10,509.74		10,509.74			10,356.29
1937 State Tax and 1938,						9,780.97		9,780.97			13,648.50
	\$155,163.82	\$157,136.86	\$311,538.05	\$16,731.71	\$492,192.96	\$310,749.70	\$16,124.64	\$326,874.34	\$11,635.77	\$14,138.61	
Net Unexpended Balance, \$2,502.84											
FRANK J. HASKELL, City Auditor											

Comparative Balance Sheet--March 31, 1940

ASSETS	March 31 1939	March 31 1940	LIABILITIES	March 31 1939	March 31 1940
Cash,	\$ 331.81	\$ 788.35	Bonds Payable,	\$127,000.00	\$122,000.00
Accounts Receivable,	796.54	775.50	Notes Payable,	85,606.58	85,606.58
Due from State (Poor Acct.)		1,552.70	Tax Anticipation Note,		700.00
Due from Other Towns (Poor Acct.)		359.69	Due Bills, 1937-38,	58.20	58.20
1939 Taxes (Uncollected)		21,935.77	Due Bills, 1938-39,	15,887.28	5.03
1938 Taxes (Uncollected)	22,978.84	3,041.86	Accounts Payable,	6,963.76	14,947.35
1937 Taxes (Uncollected)	4,002.89	3,271.85	State of Maine		
1923 to 1936 Taxes (Uncollected)	37,547.68	37,122.38	1938 Tax,	15,380.51	13,648.50
1939 Tax Liens,		50.41	1939 Tax,		15,985.39
1938 Tax Liens,		8,967.12	1937 Tax,	8,048.96	
1937 Tax Liens,	11,074.17	5,569.72	Washington County		
1936 Tax Liens,	7,619.79	5,739.30	1936 Tax,	43.65	
1935 Tax Liens,	6,972.02	5,635.97	1937 Tax,	10,411.19	
1934 Tax Liens,	4,350.28	3,596.89	1938 Tax,	10,411.19	10,356.29
1933 Tax Liens,	3,919.80	3,266.09	1939 Tax,		12,672.55
1933 and Prior Tax Deeds,	22,681.06	21,972.17	Teachers Retirement Fund,	529.65	550.52
Schools (Overdraft)	2,499.68	4,738.25	Excise Tax, 1939,	4,477.61	
Lucy G. Wentworth Fund Investment,	1,466.60	1,466.60	Excise Tax, 1940,		4,890.03
Cemetery Trust Funds Investment,	22,719.18	23,814.78	1938 Tax Liens,	80.02	
Chase Poor Fund Investment,	58,447.92	58,447.92	L. G. Wentworth Fund Reserve,	1,466.60	1,466.60
Net City Debt,	164,030.20	157,134.43	Cemetery Trust Funds Reserve,	23,319.18	24,314.78
Total Assets,	\$371,438.46	\$369,247.75	Cemetery Trust Funds Interest Reserve,	873.31	496.16
			Income from Pike Fund,	653.77	740.25
			Library Pike Fund,		458.52
			Hospital and Free Medical,	570.15	648.13
			Poor Widows Fund,	582.50	634.12
			Fuel Fund,	626.43	620.83
			Chase Poor Fund Reserve,	58,447.92	58,447.92
			Total,	\$371,438.46	\$369,247.75

Proof of Change in City Debt

Add		Bal. Mar. 31, 1939,	\$164,030.20
Bills Paid in 1939, applicable to 1938 and not previously set up as accts.,	\$ 310.47		1,396.23
1937 unpaid bill of Aid Dependent Children Acct.,	1,085.76		<u>\$165,426.43</u>
Deduct			
Bond Payment,	\$5,000.00		
Received on Acct. 1938 Bills not set up,	711.85		8,292.00
Two Bills set up as accts. payable which had been paid previously,	77.31		
Net Unexpended Balance of Appropriation Accts.,	2,502.84		<u>\$157,134.43 Net Debt Mar. 31, 1940</u>
	<u>\$8,292.00</u>		

FRANK J. HASKELL, Auditor